



CRAI District Scout Council

Audited Financial Statements

For the year ended 31 August 2025

HAYVENHURSTS LIMITED

Fairway House, Links Business Park,
St. Mellons, Cardiff CF3 0LT

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Report of the Independent Auditors to the Trustees of CRAI District Scout Council

Opinion

We have audited the financial statements of CRAI District Scout Council (the 'charity') for the year ended 31 August 2025 on the following pages. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources for the period then ended; - have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and - have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAS (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAS (UK) require us to report to you where: - the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or - the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ;
- or - sufficient accounting records have not been kept; or - the financial statements are not in agreement with the accounting records and returns;
- or - we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

The trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAS (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at; www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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Hayvenhursts Limited

Hayvenhursts Limited

Chartered Accountants & Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Fairway House
Links Business Park
St Mellons
Cardiff
CF3 0LT

Dated.....9 March 2026

CRAI Scouts District

Income and expenditure for the year ended 31 August 2025

	year 31/08/2025	year 31/08/2024	year 31/08/2023	Period 31/08/2022
Income				
Membership	£37,107.42	£34,573.50	£31,436.00	£29,543.51
Other	£2,245.00	£315.00	£96.50	
Donations	£20.00	£1,640.00	£8,549.66	£3,399.49
Fundraising	£0.00	£1,841.03		
Grants				£6,410.00
Interest Earned	£1,481.09	£1,619.53	£1,149.54	£0.19
	£40,853.51	£39,989.06	£41,231.70	£39,353.19
Expenditure				
Membership fee	£33,517.50	£33,391.50	£30,894.00	£24,975.00
MPLC licence	£411.18	£382.13	£348.35	£316.39
Refund of courses			£75.00	£370.00
Refund of expenses			£113.25	£83.00
Online resources	£321.60	£240.00	£240.00	£120.00
Scouts Cymru - WSJ	£0.00	£5,617.00	£9,429.82	
Scouts cymru - Roverway				
Awards night	£0.00	£480.00	£480.00	
Gifts & Awards			£39.85	£962.33
New Explorer Unit	£0.00	£25.67	£72.40	
Network	£0.00	£34.50	£121.52	
Training	£20.00	£87.50	£430.00	£120.00
Repairs & maintenance			£342.00	
Bank charges			£7.00	
Other	£2,643.44	£120.39	£46.75	
ARM				
Climbing wall				
Computer costs				
Scuba diving expenses				
Travel & Accommodation				
Young Leaders				
Damboree costs				£668.46
Cubs Waiter day costs				£854.50
Landfill monies to park				£15,195.41
Shooting project				
Valuation fees				
Covid Equipment				
Archery & Crossbows				
Leaders weekend				
Rotary donation				
	£36,913.72	£40,378.69	£42,639.94	£43,665.09
Depreciation	£3,424.75	£3,424.75	£3,424.75	£2,283.17
Deficit / Surplus for the period /year	£515.04	-£3,814.38	-£4,832.99	-£6,595.07

CRAI Activity Park
Income and expenditure for the year ended 31 August 2025

	year 31/08/2025	year 31/08/2024	year 31/08/2023	Period 31/08/2022
Income				
Grants General				£0.00
Landfill				£8,000.00
Monies From District account				£6,029.00
Sales/hires	25,458.70	14,608.80	£20,954.40	£14,827.54
Table Top Gaming			£941.31	
Sundry Receipts				£100.00
Interest received	£203.84	£212.33	£41.36	£0.16
	£25,662.54	£14,821.13	£21,937.07	£28,956.70
Expenditure				
Insurance	4,773.99	4,766.90	£4,043.90	£2,669.27
Water rates	639.00	886.50	£883.71	£211.50
Light & Heat	2,886.15	2,146.25	£1,209.88	£1,181.41
Telephone & internet	523.18	879.28	£850.42	£609.76
General repairs and maintenance	5,861.36	1,724.38	£1,188.28	£3,041.26
Waste Disposal	1,264.74	685.38	£1,376.48	
Environmental prof fess			£594.00	
Table Top Gaming			£595.44	
Landfill work & furnishings				£17,138.39
Badges			£7.65	£467.94
Expenses				£89.16
	£15,948.42	£11,088.69	£10,749.76	£25,408.69
Depreciation	£3,428.07	£3,428.07	£3,428.07	£2,285.37
Deficit / Surplus for the period /year	£6,286.05	£304.37	£7,759.24	-£6,595.07

CRAI Scouts District
Balance sheet as at 31 August 2025

	31/08/2025	31/08/2024	31/08/2023	31/08/2022
Fixed Assets				
Equipment	£19,847.11	£23,271.87	£26,696.62	£30,121.37
Fixtures & Fittings	£357.98	£357.98	£357.98	£357.98
	£20,205.09	£23,629.85	£27,054.60	£30,479.35
Current Assets				
Stock - Targets	£600.00	£600.00	£600.00	£600.00
Activities bank account	£1,631.25	£1,000.00	£4,659.26	£5,115.26
CCLA Deposit account	£31,238.05	£29,891.65	£28,407.74	£27,299.53
Current account	£1,292.66	£1,220.13	£5,807.20	£14,952.06
Instant Savings account	£15,240.86	£13,160.28	£5,801.75	£785.40
International events account	£841.35	£1,032.32	£2,068.06	£0.00
Grant monies due from Park	£0.00	£0.00	£0.00	£0.00
Loan from Park	£0.00	£0.00	£0.00	£0.00
Grant due from WCVA	£0.00	£0.00	£0.00	£0.00
Sundry debtor	£0.44	£0.44	£0.44	£0.44
	£50,844.61	£46,904.82	£47,344.45	£48,752.69
Gross Assets	£71,049.70	£70,534.67	£74,399.05	£79,232.04
Current liabilities			£50.00	£50.00
Net Assets	£71,049.70	£70,534.67	£74,349.05	£79,182.04
Charity funds				
Opening funds	£59,029.10	£62,843.49	£67,676.48	£74,271.55
Result for the period / year	£515.04	-£3,814.38	-£4,832.99	-£6,595.07
Closing funds	£59,544.14	£59,029.10	£62,843.49	£67,676.48
Revaluation Reserve	£11,505.56	£11,505.56	£11,505.56	£11,505.56
Total Funds	£71,049.70	£70,534.66	£74,349.05	£79,182.04

CRAI Activity Park**Balance sheet as at 31 August 2025**

	31/08/2025	31/08/2024	31/08/2023	31/08/2022
Fixed Assets				
Mower	£1,480.00	£3,256.00	£5,032.00	£6,808.00
Hammock Village	£1,126.72	£2,413.98	£3,701.25	£4,988.51
Archery Equipment	£126.84	£279.04	£431.24	£583.44
Hawks	£123.22	£335.83	£548.44	£761.05
	£2,856.78	£6,284.85	£9,712.93	£13,141.00
Current Assets				
Bank Lloyds	£4,866.87	£3,556.59	£9,777.52	£7,631.57
Savings account Lloyds	£32,408.73	£24,004.89	£14,051.52	£5,010.16
Prepayment - Flogas	£0.00	£0.00	£0.00	£0.00
Windows	£0.00	£0.00	£0.00	£0.00
	£37,275.60	£27,561.48	£23,829.04	£12,641.73
Gross Assets	£40,132.38	£33,846.33	£33,541.97	£25,782.73
Current liabilities				
Grant money owed to District				0
Loan owed to district				0
Due to badge account	£1.97	£1.97	£1.97	£1.97
	£1.97	£1.97	£1.97	£1.97
Net Assets	£40,130.41	£33,844.36	£33,540.00	£25,780.76
Charity funds				
Opening funds	£33,844.36	£33,540.00	£25,780.76	£24,518.12
Result for the period / year	£6,286.05	£304.37	£7,759.24	£1,262.64
Closing funds	£40,130.41	£33,844.36	£33,540.00	£25,780.76
Total Funds	£40,130.41	£33,844.36	£33,540.00	£25,780.76

CRAI Activity Park
Tangible fixed assets 31/08/2025

	Mower	Hammock Village	Archery	Hawks	Total
Cost/NBV					
Cost/NBV Brought forward	£8,880.00	£6,436.32	£761.00	£1,063.05	£17,140.37
Additions	£0.00	£0.00	£0.00	£0.00	£0.00
At 31/8/25	£8,880.00	£6,436.32	£761.00	£1,063.05	£17,140.37
Depreciation					
Brought forward	£5,624.00	£4,022.34	£481.96	£727.22	£10,855.52
Charge For the year	£1,776.00	£1,287.26	£152.20	£212.61	£3,428.07
At 31/8/25	£7,400.00	£5,309.60	£634.16	£939.83	£14,283.59
NBV					
At 31/8/25	£1,480.00	£1,126.72	£126.84	£123.22	£2,856.78

During the 2021 year the Activity Park obtained a professional valuation from DJ & P Newland Rennie. The Park was valued on an open market basis at £350,000

CRAI Activity and Badge

Badge Account

For the year ended 31 August 2025

Brought forward

Cash in hand	-£3.49
Due from Park account	£1.97
Bank account	£985.06
Opening stock	£1,033.82

Income

Badge sales	£3,772.66
Neckers	
Postal income	
Interest	£16.99

£5,807.01

Expenditure

Badges	£2,974.35
Postage	
Neckers	
Defunct stock	£0.00

Carried forward

Cash in hand	-£3.49
Due from Park account	£1.97
Bank account	£1,800.36
Closing Stock	£1,033.82

£5,807.01

Explorers - Abercarn

	2024-2025	2023-2024
Income		
Donation	85.00	0.00
Events	0.00	35.00
Events - Explorers	4,999.20	4,419.50
Membership Fees	2,826.50	3,094.50
Expense		
Admin	93.38	62.00
Badges	293.63	250.01
Bank Fees	57.04	60.00
Camping Equipment	0.00	34.75
Events	0.00	35.00
Events - Explorers	4,400.42	4,401.47
Meetings	0.00	61.32
Membership Costs	2,321.90	1,905.00
Utilities	0.00	50.00
Account balances		
Abercarn Explorers	4,061.76	3,317.43
Summary		
Account balance brought forward	3,317.43	2,627.98
Total income	7,910.70	7,549.00
Total expenditure	7,166.37	6,859.55
Net income	744.33	689.45
Account balance carried forward	4,061.76	3,317.43

EXPLORERS

Black Monk

BALANCE SHEET SEPTEMBER 2024 - AUGUST 2025

RECEIPTS

Monthly Subscriptions	1378.00
Gas donation	10.00
Necker	7.50
Ollie Gunter's camp fees	40.00

1435.50

EXPENDITURE

CRAI District Scout Council - Membership Fees	580.50
CRAI Activity Park - Badges	49.05
5 CRAI Neckers	37.50
Abercarn Explorers (Ollie Gunter)	40.00
Paracord kit	17.99

725.04

Bank Balance as at 01/09/24	1134.69
Plus total receipts	1435.50
Less total expenditure	-725.04

Bank Balance as at 31/08/25 £1,845.15